

BARS Manual Update – Cash Basis Users Only – Pension Accounting and Reporting

This BARS Alert applies only to Cash-Basis Manual users

Please note the change to the accounting and reporting requirements related to special funding of LEOFF Plans 1 and 2. The calculation of pension expenses related to the special funding situation is eliminated. The Cash-Basis Manual, Pension Liabilities, paragraph 3.4.13.50 and pension note are updated